

199—23.1(476) General information.

23.1(1) Every public utility is required to keep and render its books, accounts, papers, and records accurately and faithfully in the manner and form prescribed by the board and to comply with all directions of the board relating to such books, accounts, papers, and records.

23.1(2) Each public utility subject to Iowa Code chapter 476 shall file with this board, on or before April 1 of each year, an annual report as described in this chapter and covering operations during the immediately preceding calendar year. Pursuant to Iowa Code chapter 476, this information will be used to apportion the costs of the utilities division. If a utility ceases operations through merger or sale of its plant during the calendar year, each utility involved in the transaction shall separately file, within 90 days after the merger or sale, an annual report covering the portion of the calendar year operations to the date of sale or merger.

23.1(3) All pages of the report must be completed and submitted to the board. The words “none” or “not applicable” may be used to complete a schedule when they accurately and fully state the facts. The board shall be notified of the nature, amount, and purpose of any accounts used in addition to those prescribed in utilities division 199—Chapter 16. A copy shall be retained in the respondent’s file. All reports are to be prepared for and certified to the Iowa utilities board.

23.1(4) Annual report requirements specified in “Regulations Governing Service Supplied by Gas, Electric, Telephone, or Water Utilities,” utilities division, 199—Chapters 19, 20, 21, and 22, shall be included with the annual reports set forth in the following paragraphs. The reporting utility should use its own format in preparing such reports.